

Part II Organizational Action (continued)

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶ See attached.

Blank lined area for listing applicable Internal Revenue Code sections and subsections.

18 Can any resulting loss be recognized? ▶ See attached.

Blank lined area for indicating if any resulting loss can be recognized.

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ See attached.

Blank lined area for providing other information necessary to implement the adjustment.

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here

Signature ▶  Date ▶ 12/19/2025

Print your name ▶ Ryan Barrett Title ▶ Director

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
Firm's name ▶			Firm's EIN ▶	
Firm's address ▶			Phone no.	

Beckley Psytech Limited
Attachment to Form 8937
Report of Organizational Actions Affecting Basis of Securities
Date of Organizational Action: November 5, 2025

The information contained herein does not constitute tax advice and does not purport to be a complete discussion or describe the tax consequences that may apply to any particular holder of shares of stock of Beckley Psytech Limited, a company incorporated in England and Wales (“**Beckley**”). Holders of Beckley stock should note that no ruling has been (or will be) sought from the U.S. Internal Revenue Service with respect to the Transaction (as defined below), including the organizational action reported herein. Holders of Beckley stock are urged to consult their own tax advisors with respect to the tax consequences of the Transaction applicable to their particular circumstances.

Part II Item 14 (Description of organizational action)

On November 5, 2025, atai Life Sciences N.V., a company incorporated in the Netherlands (“**atai**”) acquired all of the issued share capital of Beckley not already owned by atai, pursuant to which Beckley became a wholly-owned subsidiary of atai (the “**Transaction**”). At the closing of the Transaction, each share in Beckley’s issued share capital was acquired by atai (together, the “**Beckley shares**”) and the Beckley shares were exchanged for an aggregate of 94,481,732 ordinary shares of atai (the “**atai Shares**”).

Part II Item 15. (Description of the quantitative effect of the organizational action on the basis of the security in the hands of a U.S. taxpayer)

atai intends that the Transaction qualify as a “reorganization” within the meaning of Section 368(a) of the U.S. Internal Revenue Code of 1986, as amended (the “**Code**”). Provided that the Transaction qualifies as a “reorganization” within the meaning of Section 368(a), except to the extent gain is required to be recognized under Section 367(a) of the Code or certain PFIC rules described below, each holder of Beckley Shares that is a U.S. taxpayer (a “**U.S. holder**”) should have an aggregate tax basis in the atai Shares received in the Transaction equal to such U.S. holder’s aggregate adjusted tax basis in his, her or its Beckley Shares surrendered in exchange for the atai Shares. Gain is not expected to be recognized by a U.S. holder as a result of the Transaction. However, certain U.S. holders may be required to file a gain recognition agreement with the IRS. Failure to file such gain recognition agreement may result in such U.S. holder recognizing gain pursuant to Section 367 of the Code. Any U.S. holder required to recognize gain will take a tax basis in his, her or its atai Shares equal to their fair market value on the date of receipt.

Certain U.S. holders may be required to include in income as a deemed dividend the “section 1248 amount” (as such term is defined under Section 1.367(b)-2(c) of the U.S. Treasury Regulations) attributable to the Beckley Shares surrendered in the Transaction. U.S. holders should consult their own tax advisors regarding the application of the section 1248 amount rules to their particular circumstances.

If Beckley was a “passive foreign investment company” under Section 1297 of the Code (“PFIC”) for any tax year during which a U.S. holder held their Beckley Shares, certain PFIC rules may apply to require such U.S. holder to recognize gain (which may be subject to a special tax and an interest charge). U.S. holders who held Beckley Shares for any tax year during which Beckley was a PFIC should consult their own tax advisors regarding the application of the PFIC rules to the Transaction.

Part II Item 16 (Description of the calculation of the change in basis and the data that supports the calculation, such as the market values of securities and the valuation dates)

Provided the Transaction qualify as a “reorganization” within the meaning of Section 368(a) of the Code, a U.S. holder should have an aggregate tax basis in the atai Shares received in the Transaction equal to such U.S. holder’s aggregate adjusted tax basis in his, her or its Beckley Shares surrendered in exchange for the atai Shares, increased by any amounts included in income as a result of the application of Section 367(b) of the Code or the PFIC rules. If a U.S. holder held different blocks of Beckley Shares (i.e. shares acquired at different times or different prices) at the time of the Transaction, such U.S. holder generally will be required to calculate a separate aggregate adjusted tax basis for each block of Beckley Shares and to determine tax basis in the atai Shares received in respect of such block of Beckley shares separately.

A U.S. holder required to recognize gain under Section 367(a) of the Code will take a tax basis in his, her or its atai Shares equal to the fair market value on the date of receipt. There is no definitive guidance as to how such atai Shares should be valued. One reasonable method would be to value such atai Shares at their average trading price on the date of the Transaction. However, other reasonable methods may also be available. U.S. holders required to recognize gain under Section 367(a) should consult with their own tax advisors regarding the valuation of the atai Shares received pursuant to the Transaction and the characterization of the Transaction.

Part II Item 17 (List of applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based)

Sections 354(a), 358(a), 367(a), 367(b), 368(a)(1)(B), 1001(a) and 1012(a).

Part II Item 18 (Recognition of loss)

Provided the Transaction qualifies as a “reorganization” within the meaning of Section 368(a) of the Code, each U.S. holder should not recognize loss.

Part II Item 19 (Other information necessary to implement the adjustment)

The Transaction was consummated on November 5, 2025. For a U.S. holder whose taxable year is a calendar year, the reportable tax year is 2025.